

shares in any such bank, banking association or savings institution shall not be at a greater rate than as assessed upon other moneyed capital in the hands of individual citizens of this State, whether such taxation is for State, county, school or municipal purposes.

SEC. 34. *Reports from corporations.*

Hereafter, except in the case of such corporations as are specially mentioned by name of other sections of this or the Revenue Act, and required to make statements in other forms, it shall be the duty of the president, chairman or treasurer of every corporation having capital stock, every joint stock association or limited partnership whatsoever, now or hereafter organized or incorporated by or under any law of this State, to make a report, in writing, to the Auditor on or before the first day of July of each year, stating specifically:

First. Total authorized capital stock.

Second. Total authorized number of shares.

Third. Number of shares of stock issued.

Fourth. Par value of each share.

Fifth. Amount paid into the treasury on each share.

Sixth. Amount of capital stock paid in.

Seventh. Amount of capital on which dividend was declared.

Eighth. Date of each dividend during said year ending with the first day of June.

Ninth. Amount of each dividend during the year ending with the first Monday in said month.

Tenth. Highest price of sales of stock between the first and fifteenth days of May.

Twelfth. Highest price of sales of stock during the year aforesaid.

Thirteenth. Average price of sales of stock during the year.

And in said report one of the following-named officers of such corporation, limited partnership or joint stock association, namely, the president, chairman, secretary or treasurer, after being duly sworn or affirmed to do and perform the same with fidelity and according to the best of his knowledge and belief, shall estimate and appraise the capital stock of said company at its actual value in cash on the first day of June, after deducting therefrom the assessed value of all real and personal estate upon which the corporation pays tax, as indicated or measured by the amount of profit made, either declared in dividends or carried into surplus or sinking fund, and when the same shall have been so truly estimated and appraised they shall forthwith forward to the Auditor a certificate thereof, accompanied by a copy of their said oath or affirmation, signed by them and attested by a magistrate or other person duly qualified to administer the same: *Provided*, that if the Auditor and State Treasurer, or either of them, is not satisfied

Equality of valuation.

Officer of corporation, joint stock association, or limited partnership, to make annual report to Auditor.

Contents of report.

Certain officers to value stock under oath.

Method of valuation.

Report to Auditor.

proviso: Auditor and Treasurer may re-value.